APLC/CONF/2014/MISC.1

Third Review Conference of the States Parties to the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on Their Destruction

19 June 2014

English only

Maputo, 23 - 27 June 2014
Item 9 of the provisional agenda
Consideration of the reports and the 2015 work plan and budget of the Implementation Support Unit

Trust Fund ISU APMBC Geneva International Centre *For Humanitarian Demining, Geneva*[*]

Expenditures and Revenues Statement of the Trust Fund ISU APMBC for the year ended 31 December 2013 and Report of the Auditor

Report of the auditor on the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention

To the Director of

Geneva International Centre for Humanitarian Demining "GICHD", Geneva

In accordance with the terms of our engagement we have audited the accompanying Expenditures and Revenues Statement ("the financial report") of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention ("TF ISU APMBC") for the year ended 31 December 2013.

GICHD Management's Responsibility

The GICHD Management is responsible for the preparation of this financial report in accord- ance with the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the financial report that is free from material misstatement, whether due to fraud or error. The GICHD Management is further responsible for selecting and applying appropriate accounting policies and making ac- counting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial report based on our audit. We con- ducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those

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standards require that we plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and dis- closures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers the internal con- trol system relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evalu- ating the appropriateness of the accounting policies used and the reasonableness of account- ing estimates made, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report for the year ended 31 December 2013 complies with Swiss law.

Deloitte SA

(*signed*) Jean-Marc Jenny
Licensed Audit Expert
Auditor in Charge

(*signed*) Michèle Cottet-Gaydon
Licensed Audit Expert

Geneva, 16 May 2014

JMJ/MCG/ahe

Enclosure: Financial report: Expenditures and revenues statement of the Trust Fund ISU APMBC

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING

Trust Fund ISU-APMBC (Core Work Plan + Enhanced Activities)

		Trust Fund ISU-APMBC 2013										Account 2013		
		(Core Work Plan)		(Enhanced Support Pacific)		(Victim Assistance Research Initiatives)		(EU Council Decision 2012/700/CFSP)		(Bangkok Symposium)		Total expenditures and revenues administered by the ISU		
EXPENDITURES												1,472,706		
Expenditures	**Salaries**	692,346		-		-		115,086		-			807,432	
	Social costs	132,229		-		-		23,487		-			155,716	
	Staff travel	52,028		15,657		-		102,660		9,190			179,534	
	Implementation support activities	18,978		23,589		71,930		169,275		46,252			330,025	
REVENUES													1,396,736	
Contributions	**Albania**		1,736		-		-		-		-			1,736
	Algeria		6,043		-		-		-		-			6,043
	Australia		99,168		-		-		-		55,616			154,593
	Austria		18,532		-		-		-		-			18,532
	Bulgaria		466		-		-		-		-			466
	Cambodia		2,805		-		-		-		-			2,805
	Chile		14,236		-		-		-		-			14,236
	Colombia		13,689		-		-		-		-			13,689
	Cyprus		1,230		-		-		-		-			1,230
	Denmark		48,925		-		-		-		-			48,925
	Estonia		1,211		-		-		-		-			1,211
	EU		-		-		-		492,480		-			492,480
	Germany		85,295		-		-		-		-			85,295
	Hungary		12,152		-		-		-		-			12,152
	Indonesia		1,700		-		-		-		-			1,700
	Iraq		5,348		-		-		-		-			5,348
	Ireland		61,400		-		-		-		-			61,400
	Italy		60,798		-		-		-		-			60,798
	Jordan		888		-		-		-		-			888
	Mexico		4,533		-		-		-		-			4,533
	Netherlands		100,000		-		-		-		-			100,000
	New Zealand		14,458		-		-		-		-			14,458
	Norway		137,694		-		-		-		-			137,694
	Slovenia		12,136		-		-		-		-			12,136
	Sweden		67,465		-		-		-		-			67,465
	Switzerland		60,000		-		-		-		-			60,000
	Turkey		3,638		-		-		-		-			3,638
Misc. Income			12,337		23		8		901		17			13,286
Carry-over from 2012		5,957		76,985		100,619		-		-				183,561
Unused funds returned to contributor		21,918		(37,762)		(28,696)		-		(191)				(44,732)
Total Revenues		847,883		23		8		493,381		55,633				1,396,928
Total Expenditures		895,580		39,246		71,930		410,508		55,442				1,472,706
Carry-over to 2014		(19,822)		-		-		82,873		-				63,051

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